

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Iowa Falls</u> , IOWA DUE: December 1, 2016		16204200600000 City Clerk 315 Stevens Street Iowa Falls, IA 50126 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	2,752,345		2,752,345	2,748,411																				
Less: Uncollected property taxes-levy year	0		0	0																				
Net current property taxes	2,752,345		2,752,345	2,748,411																				
Delinquent property taxes	0		0	0																				
TIF revenues	1,225,989		1,225,989	1,486,791																				
Other city taxes	1,068,561	0	1,068,561	896,255																				
Licenses and permits	48,525	0	48,525	35,765																				
Use of money and property	127,705	45,664	173,369	148,592																				
Intergovernmental	2,017,731	0	2,017,731	2,540,112																				
Charges for fees and service	134,586	27,754,287	27,888,873	28,604,964																				
Special assessments	0	0	0	0																				
Miscellaneous	552,548	25,976	578,524	3,006,550																				
Other financing sources	2,149,444	2,605,782	4,755,226	3,097,838																				
Total revenues and other sources	10,077,434	30,431,709	40,509,143	42,565,278																				
Expenditures and Other Financing Uses																								
Public safety	1,606,979	0	1,606,979	1,739,171																				
Public works	817,110	0	817,110	976,881																				
Health and social services	0	0	0	0																				
Culture and recreation	805,323	0	805,323	935,785																				
Community and economic development	272,171	0	272,171	775,000																				
General government	240,113	0	240,113	334,801																				
Debt service	1,375,861	0	1,375,861	1,375,861																				
Capital projects	4,923,878	0	4,923,878	7,811,100																				
Total governmental activities expenditures	10,041,435	0	10,041,435	13,948,599																				
Business type activities	0	29,679,496	29,679,496	30,299,951																				
Total ALL expenditures	10,041,435	29,679,496	39,720,931	44,248,550																				
Other financing uses, including transfers out	1,823,702	444,911	2,268,613	3,097,838																				
Total ALL expenditures/And other financing uses	11,865,137	30,124,407	41,989,544	47,346,388																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,787,703	307,302	-1,480,401	-4,781,110																				
Beginning fund balance July 1, 2015	10,106,988	15,049,027	25,156,015	30,392,799																				
Ending fund balance June 30, 2016	8,319,285	15,356,329	23,675,614	25,611,689																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 11,545,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 7,875,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 13,312,626</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 11,545,000	Other long-term debt	\$ 0	Revenue debt	\$ 7,875,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 13,312,626
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 11,545,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 7,875,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 13,312,626																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/9/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Page Hansen		Area Code 641		Number 648-2527 Extension																				
Signature of Mayor or other City official (Name and Title)		Date signed 11/22/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Iowa Falls						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,162,350	816,121		773,874			2,752,345			2,752,345	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,162,350	816,121		773,874	0		2,752,345		T01	2,752,345	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,162,350	816,121		773,874	0	0	2,752,345			2,752,345	6			
7	TIF revenues			1,225,989				1,225,989		T01	1,225,989	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	44,065	30,947		23,375			98,387		T15	98,387	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	252,888						252,888		T15	252,888	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax		112,662					112,662		T19	112,662	13			
14	Other local option taxes		604,624					604,624		T09	604,624	14			
15	TOTAL OTHER CITY TAXES	296,953	748,233	0	23,375	0	0	1,068,561	0		1,068,561	15			
16	Section B - LICENSES AND PERMITS	48,525						48,525		T29	48,525	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	7,209	39,862		6,783	2,891		56,745	43,408	U20	100,153	18			
19	Rents and royalties	22,720						22,720		U40	22,720	19			
20	Other miscellaneous use of money and property	48,187	53					48,240	2,256	U20	50,496	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	78,116	39,915	0	6,783	2,891	0	127,705	45,664		173,369	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					146,969		146,969		B89	146,969	27			
28	Community development block grants					139,583		139,583		B50	139,583	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	286,552	0	286,552	0		286,552	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		647,308					647,308		C46	647,308	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,870						6,870		C89	6,870	49				
50	Iowa Department of Transportation		10,638			753,763		764,401		C89	764,401	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	60,735	42,653	34,280	36,813			174,481		C89	174,481	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	67,605	700,599	34,280	36,813	753,763	0	1,593,060	0		1,593,060	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	12,757		44,067				56,824			56,824	63				
64	Library service	23,847						23,847		D89	23,847	64				
65	Township contributions	18,710						18,710		D89	18,710	65				
66	Fire/EMT service	38,738						38,738		D89	38,738	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	94,052	0	44,067	0	0	0	138,119	0		138,119	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	161,657	700,599	78,347	36,813	1,040,315	0	2,017,731	0		2,017,731	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	855,811	A91	855,811	73				
74	Sewer							0	1,398,106	A80	1,398,106	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	853,374	A81	853,374	79				
80	Hospital							0	24,646,996	A36	24,646,996	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	4,512						4,512		A89	4,512	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	350						350		A89	350	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	84,551						84,551		A61	84,551	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	4,408	40,520					44,928			44,928	102				
103	Building & Zoning - sump pump inspection fees	245						245			245	103				
104	TOTAL CHARGES FOR SERVICE	94,066	40,520	0	0	0	0	134,586	27,754,287		27,888,873	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	66,642	19,561			64,065		150,268		U99	150,268	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	45,189						45,189		U30	45,189	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Insurance Reimbursement - PD & Fire	5,155						5,155			5,155	114				
115	Insurance Reimbursement - Streets		420					420			420	115				
116	Hansen Family Hospital \$ for Ellsworth Development Project					350,000		350,000			350,000	116				
117	overage payment from citizen for CDBG					1,516		1,516			1,516	117				
118								0			0	118				
119	Insurance reimburement - Water well & Courthouse rmbs							0	25,976		25,976	119				
120	TOTAL MISCELLANEOUS	116,986	19,981	0	0	415,581	0	552,548	25,976		578,524	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Iowa Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,958,653	2,365,369	1,304,336	840,845	1,458,787	0	7,927,990	27,825,927		35,753,917	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	2,486,613	NR	2,486,613	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	386,826	325,347		57,214	764,178		1,533,565	0		1,533,565	127
128	Internal TIF loans and transfers in		94,454		521,425			615,879	119,169		735,048	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	386,826	419,801	0	578,639	764,178	0	2,149,444	2,605,782		4,755,226	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,345,479	2,785,170	1,304,336	1,419,484	2,222,965	0	10,077,434	30,431,709		40,509,143	132
133												133
134	Beginning fund balance July 1, 2015	833,708	4,538,255	484,898	379,947	3,870,180		10,106,988	15,049,027		25,156,015	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,179,187	7,323,425	1,789,234	1,799,431	6,093,145	0	20,184,422	45,480,736		65,665,158	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Iowa Falls						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	875,184	401,450					1,276,634		E62	1,276,634	2		
3	Purchase of land and equipment	63,510						63,510		G62	63,510	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	133,365	39,017					172,382		E24	172,382	13		
14	Purchase of land and equipment	42,342						42,342		G24	42,342	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	35,670	15,750					51,420		E66	51,420	18		
19	Purchase of land and equipment	691						691		G66	691	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,150,762	456,217		0	0	0	1,606,979			1,606,979	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Iowa Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		406,808					406,808		E44	406,808	42
43	Purchase of land and equipment		135,428					135,428		G44	135,428	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		82,369					82,369		E44	82,369	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		84,140					84,140		E44	84,140	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	78,414						78,414		E01	78,414	59
60	Purchase of land and equipment	4,500						4,500		G01	4,500	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	25,451						25,451		E89	25,451	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	108,365	708,745		0	0	0	817,110			817,110	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Iowa Falls						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	203,097	52,932					256,029		E52	256,029	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	111,055	45,241					156,296		E61	156,296	127
128	Purchase of land and equipment	109,606						109,606		G61	109,606	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	229,240	48,649					277,889		E61	277,889	130
131	Purchase of land and equipment	5,503						5,503		G61	5,503	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	658,501	146,822		0	0	0	805,323			805,323	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment		4,408					4,408		G89	4,408	142
143	Economic development — Current operation		60,256			56,933		117,189		E89	117,189	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		10,900					10,900		E89	10,900	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			139,674				139,674		E89	139,674	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	75,564	139,674	0	56,933	0	272,171			272,171	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,000						9,000		E29	9,000	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	48,446	32,581					81,027		E23	81,027	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,585						11,585		E25	11,585	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	111,620	14,817					126,437		E31	126,437	168
169	Purchase of land and equipment	5,104	3,403					8,507		G31	8,507	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,759	1,798					3,557		E89	3,557	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	187,514	52,599	0	0	0	0	240,113			240,113	176
177	Section G — DEBT SERVICE				1,375,861			1,375,861			1,375,861	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,375,861	0	0	1,375,861			1,375,861	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sherman (608, 724, 1014)/Depot (627)					169,954		169,954			169,954	184
185	Parallel Taxiway/Drainage Study					221,078		221,078			221,078	185
186	North Park Trail					5,350		5,350			5,350	186
187	Subtotal Regular Capital Projects	0	0			396,382	0	396,382			396,382	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Legal, Professional, & Property Acquisition exp.					6,822		6,822			6,822	189
190	Incentives/EMH Development					381,786		381,786			381,786	190
191	Streetscape/Washington Bridge/Alleys					4,138,888		4,138,888			4,138,888	191
192	Subtotal TIF Capital Projects	0	0	0	0	4,527,496	0	4,527,496			4,527,496	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,923,878	0	4,923,878			4,923,878	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,105,142	1,439,947	139,674	1,375,861	4,980,811	0	10,041,435			10,041,435	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								537,787	E91	537,787	198
199	Purchase of land and equipment							8,382	G91		8,382	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							511,014	E80		511,014	201
202	Purchase of land and equipment							78,095	G80		78,095	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							798,486	E81		798,486	216
217	Purchase of land and equipment							169,048	G81		169,048	217
218	Construction								F81		0	218
219	Hospital — Current operation							25,011,945	E36		25,011,945	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Iowa Falls						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								1,049,603		1,049,603	242				
243	Enterprise Capital Projects								1,515,136		1,515,136	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								29,679,496		29,679,496	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,105,142	1,439,947	139,674	1,375,861	4,980,811	0	10,041,435	29,679,496		39,720,931	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	20,540	763,307		304,807			1,088,654	444,911		1,533,565	255				
256	Internal TIF loans/repayments and transfers out			735,048				735,048			735,048	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	20,540	763,307	735,048	304,807	0	0	1,823,702	444,911		2,268,613	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,125,682	2,203,254	874,722	1,680,668	4,980,811	0	11,865,137	30,124,407		41,989,544	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		5,120,171	914,512	118,763	1,112,334		7,265,780			7,265,780	264				
265	Committed							0			0	265				
266	Assigned	259,389						259,389			259,389	266				
267	Unassigned	794,116						794,116			794,116	267				
268	Total Governmental	1,053,505	5,120,171	914,512	118,763	1,112,334	0	8,319,285			8,319,285	268				
269	Proprietary								15,356,329		15,356,329	269				
270	Total ending fund balance June 30, 2016	1,053,505	5,120,171	914,512	118,763	1,112,334	0	8,319,285	15,356,329		23,675,614	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,179,187	7,323,425	1,789,234	1,799,431	6,093,145	0	20,184,422	45,480,736		65,665,158	271				
272												272				

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Iowa Falls Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		2000 \$ 1,937,409

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other	
		(b)	(c)	(d)	(e)	(f)	(g)	
1. Water utility	19U \$ 470,000	29U \$ 1,215,000	39U \$ 585,000	49U \$	49U \$	49U \$ 1,100,000	49U \$	I91 \$ 24,296
2. Sewer utility	19U 3,065,000	29U 1,250,000	39U 300,000	49U	49U	49U 4,015,000	49U	I89 133,427
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. City GO	19U 10,905,000	29U	39U 1,160,000	49U 9,745,000	49U	49U	49U	I89 213,361
10. Healthcare GO	19U 1,900,000	29U	39U 100,000	49U 1,800,000	49U	49U	49U	I89 38,988
11. ASB Bond	19U 1,442,500	29U	39U 62,500	49U	49U	49U 1,380,000	49U	I89 72,322
12. GBBT Bond	19U 1,442,500	29U	39U 62,500	49U	49U	49U 1,380,000	49U	I89 72,322
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	19,225,000	2,465,000	2,270,000	11,545,000	0	7,875,000	0	554,716

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	266,252,511	x .05 = \$	13,312,626

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 676,724	\$ 100,010		22,898,880	23,675,614
REMARKS					V98